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City of Calais Mayor's Address Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1944

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City of Calais

MAYOR'S ADDRESS

TREASURER'S REPORT

and

AUDITOR'S SUMMARY OF
RECEIPTS AND EXPENDITURES

Year Ending March 31, 1944

JUL 26 1944

Mayor's Address

April 10th, 1944

Gentlemen of the City Council:

Today, as of every other year since 1850, we are as a newly elected City Government meeting at this time to fulfill our first obligations as such. The fact that six of you gentlemen, as well as myself, are being returned to office without opposition, together with the fact that our new member has been likewise so honored, must be construed as an endorsement of our previous efforts and policies.

It is a great relief to me, in looking forward to another full year of the administration of the affairs of our city government that I have to serve with and support me practically the same loyal and efficient board of Aldermen. Our new member has been well known to me for many years,, and I know him to be a man of excellent character and sterling qualities. The interests of his constituents will be very well taken care of.

During the past year we have been able to make very gratifying and substantial progress, particularly in the matter of the reduction of debt. Credit for all this cannot, and should not, be given to any one man, or even to any one department. Every one connected in any way with the affairs of our city during the past municipal year have given an honest all out effort for the best interest of the city, with utter disregard for personal interests or politics. The results prove what can be obtained when this type of administration is in effect.

The City Charter adopted in 1851 imposes upon the Mayor the obligation of reporting certain information, and making recommendations for appropriations at this time. The experience gained in the past ninety-three years makes it seem advisable that the Mayor and the Finance Committee should have the advantages of further study in the needs and requirements of the different departments before making specific recommendations. Therefore at

this time I shall recommend only such appropriations as is required by the State law, together with those for proper and legal financing.

For Highway purposes I recommend the following:

For General Highway Purposes,	\$12,000.00
State Aid Construction,	2,000.00
Snow Removal,	1,000.00
Maintenance,	620.00
Maintenance of Third Class Roads,	498.00
Cutting and Removal of Bushes,	175.00
For the Payment of Tax Notes,	20,000.00
For the Retirement of Bonds,	9,000.00

Although the problems we are facing at the moment may not seem as serious to the average citizen as those of last year, it is my opinion that you will find it necessary to devote much time, and exercise your best judgment, in order to accomplish a satisfactory solution of these impending matters.

Replacements in much of our equipment has been so long delayed that some of it is now practically worthless, and this year, if at all possible, some replacements must be made. Many sidewalks are in a deplorable condition, particularly in the Milltown section. Some of our important sewers are developing trouble. Sections of our cemetery border on disgrace. There are complaints of inadequate street lighting. Fire hose is badly needed, and a new school bus a positive necessity. Perhaps our greatest problem will be a proper adjustment in our wage schedules. We cannot hope to continue to receive the same efficient service, especially in our school and highway departments, at our present wage schedule.

I have cited here only a few of the more serious matters that will come to your attention in the near future.

In order that these matters may receive your full consideration and that your Mayor may have the full benefit of your advice and assistance, it is imperative that each of you attend every meeting of this Council as well as those of your committee.

In closing may I express my sincere thanks to our citizens, not only for their endorsement at the polls, but for their splendid co-operation and assistance throughout the past year.

ERNEST A. WOODMAN, Mayor

Treasurer's Report

Chas. P. Rutherford, City Treasurer, in account with City of Calais for the financial year ending March 31, 1944.

Cash on hand April 1st, 1943,	\$ 29,907.44
M. A. Brogan, Collector of Taxes,	187,836.63
M. A. Brogan, Supplementary Tax,	37.50
M. A. Brogan, Abatement,	730.40
M. A. Brogan, Interest,	164.71
M. A. Brogan, 1943 Excise Tax,	843.43
M. A. Brogan, 1944 Excise Tax,	2,983.85
Tax Liens,	27,375.75
Tax Deeds and Interest,	1,480.74
Licenses,	84.50
Voluntary Tax,	900.00
Perpetual Care Cemetery Lots,	1,700.00
Income from J. S. Pike Will,	
Income from Trust,	87.15
Poor Widows' Fund,	555.00
Salais Fuel Fund,	605.00
Calais Hospital and Free Medicine Fund,	535.00
Calais Free Library and Reading Room,	575.00
Highway Material Sold, Labor and use of Equipment,	1,691.80
School Tuition,	3,095.05
L. R. Additon, Text Books,	14.40
L. R. Additon, Conveyance,	1,287.25
L. R. Additon, Manual Training,	105.51
Material Sold and Tel. Calls, School,	45.67
Use of Equipment, Fire Department,	389.53
Rent of Gymnasium,	48.00
Heman Sprague, Almshouse,	149.20
Calais Library, Books Sold and Fines,	74.84
Lucy Wentworth Fund, Interest,	43.11

Municipal Court, Fees,	160.30	
Interest,	291.16	
Poor Account,	3,499.79	
Victory and Withholding Tax,	2,867.24	
Cemetery,	12.00	
Parent Teachers' Association, for Music	241.53	
Accounts Receivable,	672.50	
Net City Debt,	703.35	
State of Maine, Pauper Account,	3,323.83	
State of Maine, Rent, Auto Registration,	480.00	
State of Maine, Library Stiphend,	129.50	
State of Maine, State Aid Highway,	2,079.19	
State of Maine, Bank Stock,	658.29	
State of Maine, State School Fund,	6,834.67	
State of Maine, Dog License Refund,	162.05	
State of Maine, R. R. & Tel. Tax,	231.16	
State of Maine, Bounty on Bear,	10.00	
State of Maine, Reimbursement, Industrial Course,	972.50	
State of Maine, Physical Education,	600.00	
State of Maine, Tuition & Calais Academy Aid,	3,920.96	
State of Maine, School Census, Supplementary,	148.05	
Contingent,	592.55	
School Teachers' Pension,	866.58	
Discounts, Tax Deeds and Licences,	8,148.39	
Care of Cemetery Lots for Year,	624.95	
		<hr/>
		\$301,577.00
Paid in Warrants,		\$295,134.47
		<hr/>
Cash on hand April 1st, 1944,		\$ 6,442.53

CHAS. P. RUTHERFORD, City Treasurer

TRUST FUNDS

Amount (par value)	Cemetery Perpetual Care	Amount (book value)	Interest Reserve 3-31-43	Interest Received	Payments For Year	Interest Reserve 3-31-44
How Invested						
\$3,000.00	Town of Livermore, 4's, due 3-1-51,	\$3,000.00		120.00		
3,000.00	Town of Jonesport, 3¾'s due 3-1-56—3-1-57,	3,000.00		112.50		
3,000.00	Town of Brooks, 4's, due 2-1-54,	3,000.00		120.00		
6,000.00	U. S. Government, 2½'s, due 1964-69,	6,000.0		37.32		
	Nat. Bank of Calais, Account No. 3701,	912.27		34.20		
	Calais Fed. Savings & Loan, Account No. 078,	10,451.35		240.79		
		\$26,363.62	\$123.76	\$664.81	\$624.95	\$163.62

CHASE POOR FUND

8,000.00	Maine Central R. R., 4's, due 12-1-55,	7,600.00		320.00		
4,000.00	New York Water Service, 5's, due 11-1-51,	4,000.00		200.00		
5,000.00	Bangor & Aroostook R. R., 4's, due 7-1-51,	3,650.00		200.00		
8,000.00	U. S. Gov't. Series G, 2½'s,	8,000.00		175.00		
	City of Calais, Note 4 per cent,	33,606.58		1,176.23		
	Nat. Bank of Calais, Account No. 3703,	61.48		.57		
	Nat. Bank of Calais, Checking Accounts,	470.68				
	Bangor Hydro Electric Co., 7% Pfd,			70.00		
	Central Maine Power Co., 7% Pfd.,			87.50		
	Refund,			5.00		
				2,234.30		
				122.84		
	Less Accrued Interest advanced by city,					
		\$57,388.72		\$2,111.46	\$1,858.60	\$252.86

LUCY G. WENTWORTH FUND

1,000.00	Bangor & Aroostook R. R., 4's, due 7-1-51,	1,000.00		40.00		
	Nat. Bank of Calais, Account No. 3705,	455.00		3.59		
		\$1,455.00		\$43.59	\$43.59	

CAROLYN M. WASHBURN FUND

	Calais Fed. Savings & Loan, Account No. 188,	500.00	\$27.63	\$13.25		\$40.88
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Total Investments, \$88,748.22

SUMMARY

Cemetery Funds, Principal,	\$26,200.00	
Cemetery Funds, Interest,	163.62	
	<hr/>	\$26,363.62
Chase Poor Fund, Principal,	57,135.86	
Chase Poor Fund, Interest,	252.86	
	<hr/>	\$57,388.72
Lucy G. Wentworth Fund, Principal,		1,455.00
Carolyn M. Washburn Fund, Principal,	\$500.00	
Carolyn M. Washburn Fund, Interest,	40.88	
	<hr/>	\$540.88
(Exhibit A)		<hr/>
		\$85,748.22

Auditor's Statement

Calais, Maine, April 6, 1944

To the Inhabitants of the City of Calais:

In accordance with the request of your Mayor and Board of Aldermen, we have examined the accounts of your city officials for the Municipal year ended March 31, 1944.

Our report herewith submitted was prepared from your City records, and to the best of our knowledge and belief reflects the true financial condition of your municipality as of that date.

Owing to the limited time, we have not completed an examination of the Uncollected Taxes, Liens, Deeds and Excise Taxes.

The data obtained by us is summarized in the following:

Comments

Exhibit A Comparative Balance Sheet
Exhibit B Cash Receipts and Disbursements
Exhibit C 1943 Valuation and Commitment
Exhibit E Analysis of Change in Net Debt
Schedule 1 Reconciliation of Treasurer's Cash Balance
Schedule 2 Trust Funds

Respectfully submitted,
SAWYER & SAWYER

By A. F. SAWYER
Accountants and Auditors

COMMENTS

CASH:

An examination was made of all receipts as recorded and same were found to have been deposited in the bank. The detail is shown by Exhibit B. .

Expenditures were made by check, supported by authorized warrants and invoices on file, as summarized on Exhibit B and D.

The Cash Balance was reconciled, as per detail on Schedule 1.

TAXES:

The 1943 Commitment was checked and after an adjustment of \$26.10 agreed with the charge to the Collector. The commitment was accounted for by cash, tax liens, authorized abatements or are still uncollected.

Percentages of Tax Collections in Cash

Current Year,	92 Per cent
Previous Years,	36 Per cent
All years applied to 1943 Commitment,	114 Per cent

TRUST FUNDS:

An examination was made of the securities and accounts covering trust funds, and the detail is shown by Schedule 2.

GENERAL:

During the past few years we have seen several municipalities show a decided improvement in their financial condition, but in no instance have we noted as much improvement in one year as has been accomplished by your present administration.

Not only was an exceptionally fine job done in the collection of taxes, but the reduction of your liabilities from \$393,778.06 to \$274,820.38 is worthy of commendation.

EXHIBIT A

CITY OF CALAIS

Balance Sheet March 31, 1944 compared with March 31, 1943

ASSETS

Cash,	\$6,442.53	\$29,907.44
Tax Accounts:		
Uncollected Taxes,	\$10,368.21	\$50,261.52
Tax Liens,	41,240.75	51,760.35
Tax Deeds,	6,798.51	12,999.36
Tax Acquired Property,	226.72	226.72
	<hr/>	<hr/>
	58,634.19	115,247.95
Less, Reserve for Loss,	16,339.69	39,306.23
	<hr/>	<hr/>
	\$42,294.50	\$75,941.72
Accounts Receivable,	2,334.60	6,241.62
Less Reserve for Loss,	1,198.89	1,710.89
	<hr/>	<hr/>
	\$1,135.71	\$4,530.73
Trust Fund Investments,	85,748.22	83,742.25
Less, Used by City,		2,397.57
	<hr/>	<hr/>
	\$85,748.22	\$81,344.68
	<hr/>	<hr/>
Total Assets,	\$135,620.96	\$191,724.57

LIABILITIES

Accounts Payable,		\$26,329.05
Due Trust Funds,		2,397.57
Notes Payable,	53,606.58	131,074.44
Bonds Outstanding,	132,000.00	107,000.00
Due Bills,	60.40	60.40

Due Government Agencies:			
State Tax,		27,081.81	
County Tax,		13,334.69	
Teachers' Retirement Fund,	578.00	510.41	
Victory Tax,		464.96	
Withholding Tax,	370.13		
		<hr/>	
		\$948.13	\$41,391.87
Deferred Credits:			
Pike Funds,		2,457.05	4,180.05
Trust Fund Reserve,	85,748.22	83,742.25	
Less Liability above,		2,397.57	
		<hr/>	
		\$85,748.22	\$81,344.68
		<hr/>	
Total Liabilities,		\$274,820.38	\$393,778.06
Departmental Balances,	5,791.46	4,092.43	
Excise Tax,	2,983.85	4,038.29	
Net Debt,	147,974.73	201,999.35	
		<hr/>	
		\$139,199.42	\$202,053.49
		<hr/>	
		\$135,620.96	\$191,724.57
		<hr/>	

EXHIBIT B CASH RECEIPTS AND DISBURSEMENTS

Year Ended March 31, 1944

Cash Balance, March 31, 1943,	\$29,907.44
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Receipts

Property and Poll Taxes:

Current Year,	\$176,068.82	
Prior Years,	12,535.71	
	<hr/>	
	\$188,604.53	
Tax Liens,	33,908.98	
Tax Deeds,	3,079.90	
	<hr/>	
	\$225,593.41	
Excise Tax, 1943,	843.43	
Excise Tax, 1944,	2,983.85	
	<hr/>	
	\$3,827.28	

Departmental:	State	Sources
General Government,	From	Other
Protection,	1,531.50	611.94
Highways and Bridges,		578.63
Charities,	2,079.19	1,693.02
Education,	2,576.83	1,800.36
	8,455.22	8,858.37

Library,	129.50	74.84
Cemeterics,		12.00
Interest,		472.95

	\$14,772.24	\$14,102.11
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Total Departmental (Exhibit D)		\$28,874.35
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Unclassified:

Accounts Receivable, State, 757.00
 Accounts Receivable, Other, 2,442.89

	\$3,199.89
Sale of Property,	734.35
In Lieu of Taxes,	900.00
Refund,	124.36
Victory and Withholding Tax,	2,867.24
Teachers' Retirement Fund,	866.58
Cemetery Trust Funds,	1,700.00
Interest, Cemetery Funds,	624.95
Income, Pike Funds,	2,357.15

\$13,374.52

Total Receipts,	\$271,669.56
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Total Available,	\$301,577.00
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Disbursements

Departmental Accounts (Exhibit D)	\$218,950.37
Tax Refund,	86.46
Accounts Receivable,	87.60
Trust Fund Investments, .	1,700.00
Accounts Payable,	15,309.32
Bonds Paid,	5,000.00
Notes Paid (Net)	47,467.86
Victory and Withholding Tax,	2,962.07
Teachers' Retirement Fund,	798.99
Perpetual Care Cemetery Lots,	624.95
Pike Funds,	2,146.85

\$295,134.47

Cash Balance (March 31, 1944) (Exhibit A)	\$6,442.53
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Total Receipts from State, \$15,529.24

EXHIBIT C

1943 VALUATION AND COMMITMENT
 Year Ended March 31, 1944

Valuation:

Real Estate, Resident,	\$1,633,815.00
Real Estate, Non Resident,	475,390.00

\$2,109,205.00

Personal Estate, Resident,	\$469,855.00
Personal Estate, Non-Resident,	88,880.00
	<u>\$558,735.00</u>
Total Valuation,	\$2,667,940.00
Commitment:	
Valuation x Rate, \$2,667,940.00x.07,	\$186,755.80
1138 Polls at \$3.00,	3,414.00
	<u>190,169.80</u>
Total Commitment,	118.50
Supplemental,	<u>190,288.30</u>
	26.10
Less error in Commuting,	<u>190,262.20</u>
Credits to Collector:	
Cash to Treasurer,	\$175,391.87
Abatements,	676.95
Tax Liens,	8,440.40
	<u>\$184,509.22</u>
Uncollected 1943 Taxes,	<u><u>\$6,769.98</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment,	\$190,169.80
Requirements:	
City Appropriations,	\$157,844.55
School District,	1,430.35
State Tax,	19,280.59
County Tax,	11,958.61
	<u>\$190,514.10</u>
Total Appropriations (Exhibit D)	344.30
Transferred from Excise Tax,	<u>17.00</u>
Refunds,	
	<u>\$190,169.80</u>
Total Charges to Collector,	\$190,279.20

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended March 31, 1944

EXHIBIT D

	Balances From 1943-44 Yr.	Appropriations	Departmental Receipts	Other Credits
GENERAL GOVERNMENT:				
Administration		\$16,302.20	\$1,663.44	\$983.75
Salaries		5,150.00		
Elections		450.00		
City Building		2,000.00	480.00	
Total		\$23,902.20	\$2,143.44	\$983.75
PROTECTION:				
Fire Department		19,000.00	389.53	
Forest Fires		200.00		
Police Department		4,500.00	170.30	
Civilian Defense		500.00	18.80	
Street Lights		4,100.00		
Compensation Insurance		559.35		
Total		\$28,859.35	\$578.63	
HEALTH & SANITATION:				
Health Department		250.00		
Sewers				
Total		\$ 250.00		
HIGHWAYS & BRIDGES:				
General Highways		12,000.00	1,693.02	136.61
3rd Class Maintenance	631.29	498.00		353.57
State Aid Construction	1,074.95	2,000.00	2,079.19	
State Aid Maintenance		620.00		
Snow Removal		1,000.00		
Cutting Bushes		175.00		
Total	\$ 443.66	\$16,293.00	\$3,772.21	\$490.18
CHARITIES:				
City Poor		8,000.00	538.12	48.81
Almshouse			149.20	2,221.77
Aid to Dependent Children		1,700.00		
Board and Care		2,000.00		
Institutional Service				351.12
Other Towns Poor			1,113.04	365.32
State Poor			2,576.83	276.01
Total		\$ 11,700.00	\$ 4,377.19	\$3,263.03
EDUCATION:				
Schools	4,536.09	40,000.00	17,313.59	4,536.09
RECREATION:				
Public Library		1,850.00	204.34	1,940.47
Parks		200.00		
Total		2,050.00		\$1,940.47
CEMETERIES:				
Calais		500.00	12.00	
Catholic		180.00		
Red Beach		110.00		
Total		\$ 790.00	\$ 12.00	
UNCLASSIFIED				
Abatements		1,000.00		185.69
Discount on Taxes & Liens				8,132.39
Audit		500.00		
Total		\$ 1,500.00		\$ 8,318.08
INTEREST:				
On Notes, Bonds & Taxes		7,500.00	472.95	926.48
MUNICIPAL INDEBTEDNESS:				
Bond Retirement		5,000.00		
School District		1,430.35		
Note Retirement		20,000.00		
Total		\$26,430.35		
SPECIAL ASSESSMENTS:				
State Tax	27,081.81	19,280.59		40.00
County Tax	13,334.69	11,958.61		
	\$40,416.50	\$31,239.20		40.00
Total	\$ 36,324.07	\$190,514.10 (Exhibit B)	\$ 28,874.35 (Exhibit B)	*\$20,498.08

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended March 31, 1944

EXHIBIT D

Total Available	Cash Expenses	Other Charges	LAPSED BALANCES Overdrafts	Unexpended	Balances to 1944-45 Year
\$18,949.39	\$ 4,506.61	\$8,132.39		\$6,310.39	
5,150.00	5,749.92		\$ 599.92		
450.00	457.00		7.00		
2,480.00	2,544.35		64.35		
\$27,029.39	\$13,257.88	\$8,132.39	\$ 671.27	\$6,310.39	
19,389.53	18,508.35			881.18	
200.00				200.00	
4,670.30	5,255.62		585.32		
518.80	299.30			219.50	
4,100.00	4,051.89			48.11	
559.35					559.35
\$ 29,437.98	\$28,115.16		585.32	\$1,348.79	\$ 559.35
250.00	283.68		33.68		
	40.89		40.89		
\$ 250.00	324.57		\$ 74.57		
13,829.63	14,499.78		670.15		220.28
220.28					2,003.48
5,154.14	3,150.66				
620.00	620.40		.40		
1,000.00	1,104.91		104.91		
175.00	124.46			50.54	
\$20,999.05	\$19,500.21		\$ 775.46	\$ 50.54	\$ 2,223.76
8,586.93	6,514.38	2,221.77	149.22		
2,370.97	2,370.97				
1,700.00	1,994.50		294.50		
2,000.00	1,262.93	347.41		389.66	
351.12	351.12				
1,478.36	1,472.36	6.00			
2,852.84	2,852.84				
\$19,340.22	\$16,819.10	\$2,575.18	\$ 443.72	\$389.66	
57,313.59	54,305.24				3,008.35
3,994.81	1,897.45			2,097.36	
200.00	63.39	136.61			
4,194.81	1,960.84	136.61		\$2,097.36	
512.00	510.25			1.75	
180.00	180.00				
110.00	106.68			3.32	
\$ 802.00	\$796.93			\$ 5.07	
1,185.69	730.40	426.94		28.35	
8,132.39	8,132.39				
500.00	661.00		161.00		
\$ 9,818.08	\$9,523.79	\$ 426.94	161.00	\$ 28.35	
8,899.43	7,651.25			1,248.18	
5,000.00		5,000.00			
1,430.35	1,430.35				
20,000.00		20,000.00			
\$26,430.35	1,430.35	\$25,000.00			
46,402.40	42,971.75	3,430.65			
25,293.30	22,293.30	3,000.00			
\$71,695.70	\$65,265.05	\$ 6,430.65			
\$276,210.60	\$218,950.37 (Exhibit B)	\$42,701.77	**\$2,711.34 (Exhibit E)	\$11,478.34 (Exhibit E)	\$5,791.46 (Exhibit A)

*OTHER CREDITS

Tax Liens	979.50	
Accounts Payable	4.25	983.75
<hr/>		
Net Dcbt	353.57	
Parks	136.61	490.18
<hr/>		
Accounts Payable	48.81	
City Poor	2,221.77	
Board and Care	347.41	
Accounts Payable	3.71	
Accounts Receivable	365.32	
Accounts Receivable	276.01	3,263.03
<hr/>		
Pike Fund		1,940.47
Taxes	185.69	
Administration	8,132.39	
<hr/>		
		8,318.08
On Tax Liens		926.48
Rent		40.00
Net Debt		4,536.09
<hr/>		
		\$20,498.08

**OTHER CHARGES

Discount on Taxes and Liens,		\$8,132.39
Almshouse	\$2,221.77	
Institutional Service	347.41	
Accounts Payable	6.00	
<hr/>		
		2,575.18
General Highways		136.61
Taxes		426.94
Net Debt	20,000.00	
Net Debt	5,000.00	
<hr/>		
		25,000.00
Net Debt	3,430.65	
Net Debt	3,000.00	
<hr/>		
		6,430.65
<hr/>		
		\$42,701.77

EXHIBIT E ANALYSIS OF CHANGE IN NET DEBT

Year Ended March 31, 1944

Net Debt, March 31, 1943,	\$201,999.35
Transactions Affecting Prior Years:	
Credits—Sale of Property,	\$ 734.35
—Discount on State Accounts,	10,000.00
—Discount on County Tax,	3,000.00
—Discount, Int. County Tax,	3,882.27
—Adjustment, Trust Funds,	2,397.57
—Accounts Payable,	1.00
	<hr/>
	\$20,015.19
Charges—Adjust., Accts Receivable,	\$ 253.03
—Adjust. 3rd Class Maintenance,	353.57
—Adjust. Tax Liens,	104.70
—Adjust, State Tax,	40.00
—Adjust. School Balance,	4,536.09
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	\$5,287.39
Net Gain affecting prior years,	<hr/> \$14,727.80
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	\$187,271.55
Transactions Affecting Current Year:	
Operating Accounts:	
Departmental Balances (Ex. D) Unexpended,	\$11,478.34
Overdrafts,	2,711.34
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	\$8,767.00
Credits—Supplemental Tax,	\$ 118.50
—In Lieu of Taxes,	900.00
—1943 Excise Tax,	4,537.42
—Bond Appropriation,	5,000.00
—Note Appropriation,	20,000.00
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	\$30,555.92
Charges—Adjustment 1943 Tax,	26.10
	<hr/>
	\$30,529.82
Net Gain in Operating Accounts for year,	<hr/> \$39,296.82
Net Debt, March 31, 1944, (Exhibit A)	<hr/> <hr/> \$147,974.73

SCHEDULE 1 RECONCILIATION OF TREASURER'S CASH BALANCE

Year Ended March 31, 1944

Balance per bank statement, Nat. Bank of Calais,	\$39,165.38
Deduct: Outstanding checks,	33,529.69
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Bank balance,	\$5,635.69
Cash on hand,	806.84
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Cash balance, March 31, 1944,	\$6,442.53